

STATEMENT OF PURPOSE**RS23874**

The proposed legislation addresses the recommendations made by the Idaho Tax Commission Study Task Force. This consolidates the Board of Tax Appeals and the Tax Commission, with the existing Tax Commissioners performing the tax appeals function. A Director would be appointed over the Department of Revenue and Taxation and would oversee the administrative functions of the agency. This allows the Commissioners to focus on their quasi-judicial function rather than managing day-to-day operations of the agency.

FISCAL NOTE

This bill has an ongoing fiscal impact of \$83,600 (\$60,200 General Fund) and one-time costs of \$4,900 (\$4,100 General Fund). The ongoing impact reflects personnel costs for a Director at the Tax Commission offset by reductions in personnel costs for Tax Appeals board members and reductions in lease costs for the Board of Tax Appeals. The one-time costs include \$3,900 in capital outlay for a computer and office furniture, plus \$1,000 in operating expenses to cover relocation costs for Board of Tax Appeals staff.

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